

002 - ASSESSOR

Operational Summary

Mission:

To serve the citizens of Orange County by valuing all legally assessable property with even-handedness and impartiality, produce property tax assessment rolls in accordance with the laws of the State of California, and assist property owners to understand their property valuations by providing accurate information in a timely and courteous manner.

At a Glance:

Total FY 1999-00 Actual Expenditure + Encumbrance:	21,497,832
Total Final FY 2000-01 Budget:	21,910,430
Percent of County General Fund:	1.06%
Total Employees:	331.00

Strategic Goals:

- Identify and properly value all taxable property in Orange County.
- Make property valuation information more accessible and easier to understand.
- Evaluate and improve public interfaces.
- Enhance efficiency and productivity through the implementation of new technology, policies and procedures.
- Encourage employee development by providing access to relevant training opportunities.

Key Outcome Measures:

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
IMPLEMENT INSTITUTIONAL, HOMEOWNER AND VETERAN EXEMPTIONS FOR ELIGIBLE INDIVIDUALS AND ORGANIZATIONS What: Limits or reduces taxable value, as mandated by the State Constitution Why: Exemptions allow qualifying property owners to minimize their assessment	Data under development.	Data under development.	Data under development.
APPLY TAXABLE VALUE RESTRICTIONS ADOPTED BY CALIFORNIA VOTERS What: Restricts taxable value based on qualifying events Why: Implements Proposition 13 and other constitutional limitations on the taxable value of property	Data under development.	Data under development.	Data under development.
PUBLISH THE SECURED AND UNSECURED ASSESSMENT ROLLS OF VALUE IN JULY OF EVERY YEAR What: Fulfills the Assessor's Constitutional mandate Why: Establishes the basis to be used to create the tax rolls by the Auditor-Controller	Data under development.	Data under development.	Data under development.

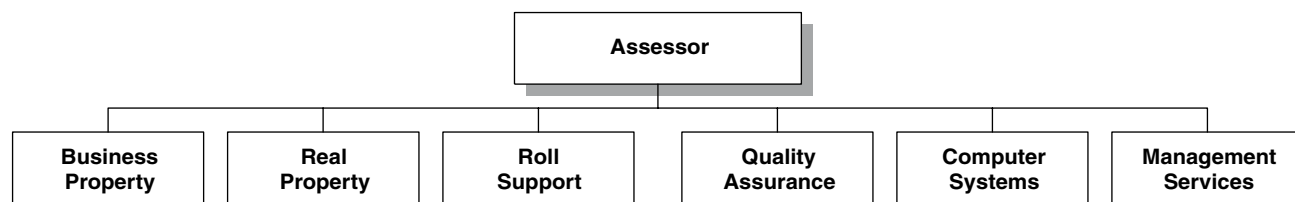
Key Outcome Measures: (Continued)

Performance Measure	FY 99-00 Results	FY 00-01 Target	How are we doing?
VALUE ALL TAXABLE PROPERTY IN ORANGE COUNTY What: Manages Proposition 13 base year provisions and Proposition 8 declines in value Why: Establishes the basis for property taxes that fund schools, cities, county services & other agencies	Data under development.	Data under development.	Data under development.

Fiscal Year 1999-00 Key Project Accomplishments:

- Handled a 14% - 20% increase in workload.
- The most productive of all urban California counties, and twice as productive as the State average in terms of roll units worked per appraiser.
- Implemented a program to reduce the number of physical inventories performed on businesses with \$100,000 or less of business personal property.
- Revised annual valuation notices to provide more information in a format that is easier to understand.
- Modified operations to receive and process recorded documents in an electronic format.

Organizational Summary



ASSESSOR BUSINESS PROPERTY - Audits and appraises business personal property, and assesses all trade fixtures, leased equipment, boats and aircraft with taxable situs in Orange County.

ASSESSOR REAL PROPERTY - Appraises real property, new construction and reassessable changes in ownership, and maintains records on all real property including residential, commercial, rural, industrial and special use properties.

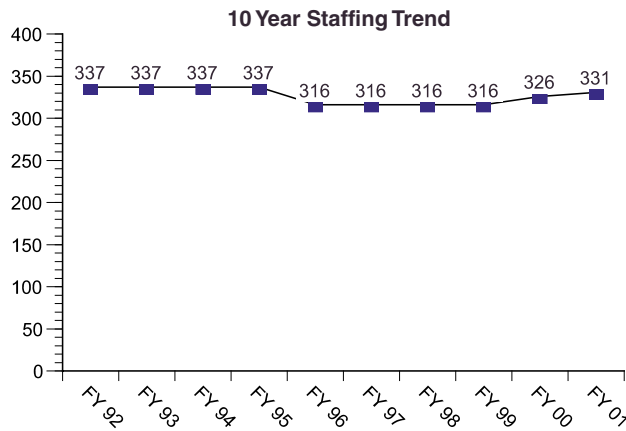
ASSESSOR ROLL SUPPORT - Reviews and maintains records of ownership for real property changes in ownership, prepares parcel maps, processes Homeowner's, Veteran's and Institutional Exemptions.

ASSESSOR QUALITY ASSURANCE - Provides appraisal methodologies, procedures, training and quality control for roll production, audit and appraisal staff.

ASSESSOR COMPUTER SYSTEMS - Provides programming and data processing services to support the development of the Assessment Rolls. Provides system security and technical services to support the Department's networks, hardware, software and mainframe applications.

ASSESSOR MANAGEMENT SERVICES - Provides fiscal management, process integration, contracts administration, purchasing, public service, personnel services and general department administration. Provides information to the public and other government agencies.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Twenty one (21) positions were deleted in FY 1995-96 because of the County bankruptcy. Extra help and over-time labor were used to supplement the lost hours. In January 1999, ten (10) full-time regular positions were added back to accommodate the Assessor's base workload and increases in workload.
- In FY 2000-01, the department will add five (5) unfunded limited-term positions. These positions are needed to allow flexibility in managing the vacancies due to leaves of absence, retirements and terminations, and to better accommodate recruitment time frames. No additional funds are requested for these positions.

- The department's staffing level will remain lower in FY 2000-01 than it was in FY 1990-91.

Budget Summary

Plan for Support of the County's Strategic Priorities:

The Assessor Department recognizes the County's Strategic Priorities, and will continue to operate in concert with those priorities to the extent that they do not interfere with the Department's Constitutional mandate to produce valuation rolls and provide service to Orange County's property owners and businesses.

Changes Included in the Recommended Base Budget:

Reduced vacancy factor from 3% in FY 99-00 to 1.5% in FY 00-01. Added five (5) unfunded limited-term positions to provide flexibility in managing the workforce. The number of positions will therefore increase from 326 to 331.

Implement new technology and systems updates to enhance productivity and workflow.

Final Budget and History:

Sources and Uses	FY 1998-99 Actual Exp/Rev ⁽¹⁾	FY 1999-00 Final Budget	FY 1999-00 Actual Exp/Rev ⁽¹⁾	FY 2000-01 Final Budget	Change from FY 99-00 Actual	
					Amount	Percent
Total Positions	N/A	326	N/A	331	331	N/A
Total Revenues	3,472,794	2,450,000	4,594,449	3,745,000	(849,449)	-18.49
Total Requirements	19,902,848	19,904,152	20,883,899	21,910,430	1,026,531	4.92
Net County Cost	16,430,054	17,454,152	16,289,450	18,165,430	1,875,980	11.52

(1) Amounts include prior year expenditures and exclude current year encumbrances. Therefore, the totals listed above may not match Total FY 1999-00 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: ASSESSOR in the Appendix on page 478.

Budget Units Under Agency Control

No.	Agency Name	Assessor Business			Assessor Quality Assurance	Assessor Computer Systems	Assessor Management Services	Total
		Property	Assessor Real Property	Assessor Roll Support				
002	Assessor	3,566,880	7,019,540	6,008,230	623,775	1,823,965	2,868,040	21,910,430
	Total	3,566,880	7,019,540	6,008,230	623,775	1,823,965	2,868,040	21,910,430